

## Kurt Siehr\*

Rudolf Kleeberg and Wolfgang Eberl, *Kulturgüter in Privatbesitz. Handbuch für das Denkmal- und Steuerrecht [Cultural Objects in Private Possession. Handbook on the Law of Monuments and their Taxation]* Heidelberg, Verlag Recht und Wirtschaft, (1990). ISBN 3-8005-6286-3. 389 pp. Hardback DM 138.00.

To own cultural property as a private person may be quite burdensome. In many cases nobody is inclined to feel pity for these owners because they may have private museums, wealthy collectors or hazardous investors in mind. In a great many number of cases, however, such a presumption is completely wrong. Even the owner of cultural property may be surprised to find himself in a strange position: his property inherited or bought as normal property is suddenly discovered as being of national or regional interest and therefore to be protected as monument, as an archaeological site or as a valuable collection of fine art to be registered as national treasure and therefore precluded from export and international trade.

The authors are specialists in tax law and cultural property law and deal comprehensively with all details of German law with which a private owner of cultural property may be confronted. The first part of the treatise is devoted to questions arising out of administrative law and property law when a certain building, piece of land or personal property is registered as a monument or national treasure. The authors describe the special procedure required to qualify and register a particular object as a monument or national treasure and the owner's position in this procedure. Once qualified and registered as such precious objects, their owners have special duties to preserve them, not to alter or to allow them to deteriorate. For these restrictions the owners may be compensated or, what may be even more important, get tax exemptions. These tax problems are discussed at length in the second part of the book. There is no other German study which can compete with the handbook of Kleeberg and Eberl and with their comprehensive discussion of all problems connected with cultural objects in private hands.

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